THE HONOURABLE SRI JUSTICE J. CHELAMESWAR
AND
THE HONOURABLE SRI JUSTICE D. APPA RAO

WRIT PETITION No.6687 of 2006

Dated: 10.07.2006

Between

Mirza Khalid Baig,
S/o. late Mirza Mahmood Baig,
Hyderabad.

…Petitioner

And

The Special Director (Appeals),
Commissioner of Income Tax (CIT-VIII),
Room No.183, 1st floor, I.P. Estate,
Central Revenue Building, ITO,
New Delhi and two others.

…Respondents

THE HONOURABLE SRI JUSTICE J. CHELAMESWAR

AND

THE HONOURABLE SRI JUSTICE D. APPA RAO

WRIT PETITION No.6687 of 2006

ORDER: ***(Per the Hon'ble Sri Justice J.Chelameswar)***

This writ petition has been filed seeking a writ of *Mandamus* declaring the impugned order of the first respondent dated 08.02.2006 passed in Appeal No.SD(A)/BGLR/2004-05/87 and the order No.DD/84/BZ/BAN/04/(FEMA)/(VS) dated 30.11.2004 of the second respondent, as arbitrary and illegal, and for a consequential direction to the respondents to refund the confiscated amount of Rs.37,000/- to the petitioner.

The order under challenge is an appealable order under Section 19 of the Foreign Exchange Management Act, 1999.

In the circumstances, as an alternative remedy of appeal is available to the petitioner, we do not see any reason to exercise the jurisdiction of this Court under Article 226 of the Constitution of India.

Accordingly, the writ petition is dismissed at the admission stage. However, it is open for the petitioner to prefer an appeal in accordance with law. There shall be no order as to costs.

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Justice J.Chelameswar

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Justice D. Appa Rao

Date: 10.07.2006
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